



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
BARREN COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1998

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable Frederick L. Travis, County Judge/Executive

Honorable David A. Dickerson, Former County Judge/Executive

Members of the Barren County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Barren County, Kentucky, as of June 30, 1998, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Barren County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Ambulance Service Corporation, Inc. or the Barren - Metcalfe Emergency Communications Center, Inc. Funds. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Ambulance Service Corporation, Inc. and the Barren - Metcalfe Emergency Communications Center, Inc. Funds, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Barren County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

To the People of Kentucky

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In our opinion, based upon our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Barren County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of June 30, 1998, in conformity with the cash basis of accounting described above.

Our audit was performed for the purpose of forming an opinion on the financial statements of Barren County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

- Barren County consistently earns a high rate of return on available funds while maintaining a low degree of investment risk. During the fiscal year ended June 30, 1998, the county earned \$40,569 in interest, which is highly commendable given the market pattern of lower and lower interest rates for the period.

In accordance with Government Auditing Standards, we have also issued our report dated March 24, 1999, on our consideration of Barren County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -
March 24, 1999

BARREN COUNTY OFFICIALS

Fiscal Year Ended June 30, 1998

David A. Dickerson	County Judge/Executive
Ben Rogers	County Attorney
Pamela Hodges Browning	County Clerk
Nancy Botts	Circuit Court Clerk
Barney Jones	Sheriff
Ronnie Scott	Jailer
Olene Follis	Property Valuation Administrator
Karen Bracken	County Treasurer
Mike Swift	Coroner
Jack Shelton	Magistrate
Bobby Groce	Magistrate
Rollin Depp	Magistrate
Tommy Matthews	Magistrate
Donald Jackson	Magistrate
James Duvall	Magistrate
Charles Lohden	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

BARREN COUNTY
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS

June 30, 1998

Assets and Other Resources

Assets

General Fund:	
Cash	\$ 55,709
Road and Bridge Fund:	
Cash	2,734
Jail Fund:	
Cash	3,232
Jail Commissary Fund:	
Cash	12,436
Investments	55,000
Local Government Economic Assistance Fund:	
Cash	1,450
City-County Planning and Zoning Commission Fund:	
Cash	16,755
Investments	10,000
1994 Tax Escrow Fund:	
Cash	210
Investments	3,242
1996 Tax Escrow Fund:	
Cash	615
Payroll Fund	
Cash	1,523

Other Resources

Public Properties Corporation Fund:	
Amounts to be Provided in Future Years for Bond Payments (Notes 5 and 6)	<u>1,000,000</u>
Total Assets and Other Resources	<u>\$ 1,162,906</u>

The accompanying notes are an integral part of the financial statements.

BARREN COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1998
 (Continued)

Liabilities and Fund Balances

Liabilities

Public Properties Corporation Fund:

Bond Anticipation Note Payable (Notes 5 and 6)	\$ 1,000,000
Payroll Fund - Due to Third Parties and Other Funds	1,523

Fund Balances

Reserved:

Jail Commissary Fund	67,436
City-County Planning and Zoning Commission Fund	26,755
1994 Tax Escrow Fund	3,452
1996 Tax Escrow Fund	615

Unreserved:

General Fund	55,709
Road and Bridge Fund	2,734
Jail Fund	3,232
Local Government Economic Assistance Fund	1,450

Total Liabilities and Fund Balances	<u>\$ 1,162,906</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

BARREN COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1998

<u>Cash Receipts</u>	<u>Totals (Memorandum Only)</u>	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Jail Fund</u>
Schedule of Operating Revenue	\$ 5,529,289	\$ 3,310,872	\$ 1,583,463	\$ 590,259
Transfers In	2,736,239	706,911	633,500	1,393,889
Bond Anticipation Note	1,000,000			
City-County Planning and Zoning Receipts	32,790			
Jail Commissary Fund Receipts	106,178			
Total Cash Receipts	<u>\$ 9,404,496</u>	<u>\$ 4,017,783</u>	<u>\$ 2,216,963</u>	<u>\$ 1,984,148</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 7,127,786	\$ 3,267,781	\$ 2,184,386	\$ 1,632,999
Schedule of Other Expenditures	51,093			
Transfers Out	2,736,239	1,291,239	45,000	400,000
Jail Commissary Fund Expenditures	84,455			
Total Cash Disbursements	<u>\$ 9,999,573</u>	<u>\$ 4,559,020</u>	<u>\$ 2,229,386</u>	<u>\$ 2,032,999</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	<u>\$ (595,077)</u>	<u>\$ (541,237)</u>	<u>\$ (12,423)</u>	<u>\$ (48,851)</u>
Cash Balance - July 1, 1997*	<u>756,460</u>	<u>596,946</u>	<u>15,157</u>	<u>52,083</u>
Cash Balance - June 30, 1998*	<u>\$ 161,383</u>	<u>\$ 55,709</u>	<u>\$ 2,734</u>	<u>\$ 3,232</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

BARREN COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1998
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	City-County Planning and Zoning Commission Fund	1994 Tax Escrow Fund	1996 Tax Escrow Fund	Barren County Public Properties Corporation Fund
\$	\$ 44,070	\$ 1,939	\$ 10	\$ 615	\$ 1,000,000
106,178		32,790			
\$ 106,178	\$ 44,070	\$ 34,729	\$ 10	\$ 615	\$ 1,000,000
\$	\$ 42,620	\$ 51,093	\$	\$	\$ 1,000,000
84,455					
\$ 84,455	\$ 42,620	\$ 51,093	\$ 0	\$ 0	\$ 1,000,000
\$ 21,723 45,713	\$ 1,450	\$ (16,364) 43,119	\$ 10 3,442	\$ 615	\$ 0
\$ 67,436	\$ 1,450	\$ 26,755	\$ 3,452	\$ 615	\$ 0

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Barren County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Joint City-County Planning and Zoning Commission, the Jail Commissary, and the Barren County Public Properties Corporation Funds as part of the reporting entity. Management has also included the Ambulance Service Corporation, Inc. and the Barren - Metcalfe Emergency Communications Center, Inc. as part of the reporting entity which were audited by other auditors and whose reports are included as Appendices B and C.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Barren County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 1. (Continued)

E. Cash and Investments

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.21 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

A. Deposits

The county maintains deposits with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to law, the depository institution should pledge sufficient securities as collateral which, together with FDIC insurance, equals or exceeds the amount on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge of securities should be evidenced by an agreement that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. The county met the requirements stated above, and as of June 30, 1998, deposits were fully insured or collateralized at a 100% level with securities held by the county's agent in the county's name.

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 3. Deposits and Investments (Continued)

B. Investments

The county's investments are categorized below to give an indication of the level of risk assumed by the county at year-end. Category 1 includes investments that are insured or registered or the securities are held by the county or by the county's agent in the county's name. Category 2 includes uninsured and unregistered investments where the securities are held by the financial institution in the county's name. Category 3 includes uninsured and unregistered investments where the securities were held by the financial institution, but not in the county's name.

1994 Tax Escrow Fund Investments

Types of Investments	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Treasury Bills	\$ 3,242	\$ 0	\$ 0	\$ 3,242	\$ 3,784

Note 4. Lease-Purchase Agreements

The county has entered into the following lease agreements:

Leases of the General Fund are:

Description	Lease Origination Date	Maturity Date	Interest Rate	Balance as of June 30, 1998
Two Toshiba Copiers	01/11/96	03/11/99	4.21%	\$ 2,798
1996 Ford XLT Truck	08/04/96	07/04/99	11.76%	\$ 12,784

Note 5. Short-Term Debt

On June 23, 1998, the Barren County Public Properties Corporation issued a short-term bond anticipation note to the Trans Financial Bank (now Firststar Bank) in the amount of \$1,000,000, to be repaid from revenue bonds issued during fiscal year 1999. The term of the note was for one year and the interest rate was 5.6%. The revenue bonds were issued July 24, 1998 and the note was paid off on July 31, 1998.

Note 6. Subsequent Events

On July 24, 1998, the Barren County Public Properties Corporation (the Corporation) issued \$4,965,000 Series 1998 Revenue Bonds in two different bond issues.

BARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 6. Subsequent Events (Continued)

A. Administrative Office of the Courts Renovation and Construction Project

The Corporation issued, in July 1998, \$3,970,000 Series 1998 Revenue Bonds for the Administrative Office of the Courts Renovation and Construction Project. This project is for the purpose of renovating the Barren County Courthouse for the use of the AOC and provides for the future renovation and/or construction of a building to be used by the Barren County officials and administrative offices. The bonds are 30-year revenue bonds which bear interest rates of 3.9% up to 5.0%. Interest payments are made twice each year during February and August and principal is paid each February. The following schedule denotes future principal and interest payments.

Series 1998 Bonds - Administrative Office of the Courts Renovation and Construction Project

Fiscal Year Ending June 30,	Scheduled Interest Due	Scheduled Principal Due
1999	\$ 95,076	\$ 0
2000	189,101	65,000
2001	186,566	70,000
2002	183,766	70,000
2003	180,896	75,000
2004	177,821	75,000
2005-2029	<u>2,834,346</u>	<u>3,615,000</u>
Totals	<u>\$ 3,847,572</u>	<u>\$ 3,970,000</u>

B. Barren County Corrections Center

The second bond issue, for the 1999 fiscal year, was for renovations and construction performed on the Barren County Corrections Center. The bond issue was for \$995,000 and the bonds bear interest of 3.8% thru 4.8%. Interest payments are made twice each year during February and August and principal is paid each February.

Fiscal Year Ending June 30,	Scheduled Interest Due	Scheduled Principal Due
1999	\$ 22,380	\$ 30,000
2000	43,371	35,000
2001	42,006	35,000
2002	40,606	35,000
2003	39,171	40,000
2004-2018	<u>337,906</u>	<u>820,000</u>
Totals	<u>\$ 525,440</u>	<u>\$ 995,000</u>

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

BARREN COUNTY
COMPARATIVE SCHEDULE OF BUDGETED
TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1998

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 2,923,118	\$ 3,310,872	\$ 387,754
Road and Bridge Fund	1,976,159	1,583,463	(392,696)
Jail Fund	859,900	590,259	(269,641)
Local Government Economic Assistance Fund	43,917	44,070	153
1994 Tax Escrow Fund	100	10	(90)
1996 Tax Escrow Fund	607	615	8
Total	<u>\$ 5,803,801</u>	<u>\$ 5,529,289</u>	<u>\$ (274,512)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 5,803,801
Add: Budgeted Prior Year Surplus			664,186
Budgeted Borrowed Money			3,100,000
Less: Other Financing Uses			<u>(1,939)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 9,566,048</u>

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SCHEDULE OF OPERATING REVENUE

BARREN COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Revenue From Local Taxes and Excess Fees</u>				
Sheriff:				
Taxes	\$ 1,309,120	\$ 1,309,120	\$	\$
Excess Fees - 1997	340,778	340,778		
Excess Fees - 1996	123,512	123,512		
Prior Year Taxes	608			
County Clerk:				
Delinquent Taxes	25,049	25,049		
Excess Fees - 1997	503,900	503,900		
Excess Fees - 1998	280,878	280,878		
Omitted Tangible Taxes	33,506	33,506		
Tangible Personal Property Taxes:				
Other Counties	15,312	15,312		
County Clerk	242,689	242,689		
County Attorney Fees	130	130		
In Lieu of Taxes:				
Tennessee Valley Authority	11,880	11,880		
U.S. Treasurer	10,077	10,077		
Other in Lieu Revenue	38,643	38,643		
Totals	<u>\$ 2,936,082</u>	<u>\$ 2,935,474</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grants - Coordinator Salary	\$ 1,994	\$ 1,994	\$	\$
Victims of Crime Advocates Grant	22,440	22,440		
DARE Grant	6,302	6,302		
Housing Federal Prisoners	2,876			2,876
Totals	<u>\$ 33,612</u>	<u>\$ 30,736</u>	<u>\$ 0</u>	<u>\$ 2,876</u>

BARREN COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1998
(Continued)

Local Government Economic Assistance Fund	City-County Planning and Zoning Commission Fund	1994 Tax Escrow Fund	1996 Tax Escrow Fund	Public Properties Corporation Fund
\$	\$	\$	\$	\$
			608	
\$ 0	\$ 0	\$ 0	\$ 608	\$ 0
\$	\$	\$	\$	\$
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

BARREN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 128,795	\$	\$	\$ 128,795
Medical Allotments	8,324			8,324
Driving Under The Influence Fees	7,102			7,102
Housing State Prisoners	96,730			96,730
Class D Felon Housing	168,534			168,534
Medical Reimbursements	22,686			22,686
County Road Aid	901,196		901,196	
Truck License Distribution	151,651		151,651	
Transportation Cabinet - Roads	514,209		514,209	
Courthouse Rental - Administrative				
Office of the Courts	51,792	51,792		
Refunds:				
Legal Process Tax	254	254		
Drivers Licenses	3,484		3,484	
Dog Licenses	124	124		
State Reimbursement/Refund	439			439
Mineral Severance Taxes	44,010			
Board of Assessments	2,350	2,350		
Grants:				
State Grants	10,981	10,981		
Disaster and Emergency Assistance				
Grant - Coordinator Salary	1,030	1,030		
Totals	\$ 2,113,691	\$ 66,531	\$ 1,570,540	\$ 432,610

BARREN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

Local Government Economic Assistance Fund	City-County Planning and Zoning Commission Fund	1994 Tax Escrow Fund	1996 Tax Escrow Fund	Public Properties Corporation Fund
\$	\$	\$	\$	\$
44,010				
<u>\$ 44,010</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

BARREN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
Interest	\$ 40,569	\$ 34,576	\$ 5,017	\$ 901
Circuit Court Clerk:				
Jail Cost	20,910			20,910
Lodging Fees	4,810			4,810
Work Release	4,722			4,722
Housing Prisoners:				
Other Counties	89,811			89,811
Reimbursements	41,590	26,926	2,195	12,469
Jailer:				
Lodging Fees	4,560			4,560
Bond Acceptance Fees	11,470			11,470
Work Release	4,395			4,395
Licenses and Permits:				
Building Inspections	906	906		
Charges for Services:				
Telephone 911 Fees	207,649	207,649		
Telephone Commission	241	241		
Surplus Machinery/Equipment Sales	8,734	3,451	5,283	
Sale of Surplus Real Estate	1,431	1,431		
Vending Machine Commissions	791	735	56	
Miscellaneous Items	3,315	2,216	372	725
Totals	\$ 445,904	\$ 278,131	\$ 12,923	\$ 154,773
Total Operating Revenue	\$ 5,529,289	\$ 3,310,872	\$ 1,583,463	\$ 590,259

BARREN COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

Local Government Economic Assistance Fund	City-County Planning and Zoning Commission Fund	1994 Tax Escrow Fund	1996 Tax Escrow Fund	Public Properties Corporation Fund
\$ 58	\$	\$ 10	\$ 7	\$
2				
\$ 60	\$ 0	\$ 10	\$ 7	\$ 0
\$ 44,070	\$ 0	\$ 10	\$ 615	\$ 0

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

BARREN COUNTY
COMPARATIVE SCHEDULE OF FINAL
BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1998

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 48,149	\$ 48,149	\$
Deputy County Judge/Executive	21,632	15,579	6,053
Finance Officer	4,141	4,140	1
Secretaries	17,560	16,134	1,426
Computer Software Maintenance	1,000	975	25
Contracted Maintenance and Repair	240	238	2
Office Materials and Supplies	3,360	2,506	854
Bonds - Fidelity and Surety	400	356	44
Memberships	1,100	1,015	85
Registrations, Conferences, and Training	3,500	1,467	2,033
Renewals and Repairs	850	838	12
Telephone	1,500	946	554
Travel	5,950	961	4,989
Office Equipment	3,200	2,721	479
Office of County Attorney:			
Salaries-			
County Attorney	15,770	15,767	3
Secretaries	17,900	17,845	55
Copier Lease Payments	3,000	2,809	191
Contracted Maintenance and Repair -			
Equipment	1,000	827	173
Office Materials and Supplies	2,790	2,642	148
Renewals and Repairs	500	49	451
Telephone	2,900	2,866	34
Office Equipment	500		500
Office of County Clerk:			
Salaries-			
County Clerk	48,649	48,648	1
Deputies	213,000	198,381	14,619
Bookkeeper	17,900	17,686	214
Temporary/Part-Time Help	20,835	4,516	16,319

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of County Clerk: (Continued)			
County Clerk Expense Allowance	\$ 3,600	\$ 3,600	\$
Advertising	400	399	1
Auditing Services	7,825	7,820	5
Computer Software Maintenance	4,275	4,025	250
Copier Lease Payments	3,200	2,809	391
Contracted Maintenance and Repair -			
Equipment	5,250	5,219	31
Office Materials and Supplies	16,350	16,075	275
Insurance - Errors and Omissions	4,500	3,754	746
Bonds - Fidelity and Surety	1,800	385	1,415
Memberships	1,200	1,100	100
Registrations, Conferences, and Training	1,000	431	569
Renewals and Repairs	425	257	168
Telephone	3,125	3,118	7
Travel	1,200	123	1,077
Data Processing Equipment	2,500		2,500
Office Equipment	6,485	164	6,321
Office of Sheriff:			
Salaries-			
Sheriff	48,160	48,156	4
Deputies	220,900	218,983	1,917
DARE Officer	16,000	15,342	658
Process Servers	28,900	26,655	2,245
Guards	2,850	1,988	862
Bailiff and Part-Time Deputy	22,600	21,898	702
Seasonal Employees	7,400	6,575	825
Advertising	5,000	5,000	
Auditing Services	9,050	9,006	44
Contracts with Private Agencies	700	699	1
Computer Software Development	1,390	730	660
Dispatch Services	1,000		1,000
Medical Services	600	439	161
Rentals	900	900	
Ammunition	510	462	48
Office Supplies	12,440	8,529	3,911
Petroleum Products	20,000	18,472	1,528

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of Sheriff: (Continued)			
Uniforms	\$ 4,000	\$ 3,728	\$ 272
Other Materials and Supplies	1,000	545	455
Bonds - Fidelity and Surety	4,000	3,020	980
DARE Supplies	4,000	2,866	1,134
Memberships	650	650	
Postal Charges	7,000	6,834	166
Sheriff's Expense Allowance	3,600	3,600	
Registrations, Conferences, and Training	600	585	15
Renewals and Repairs	20,000	19,475	525
Telephone	3,600	3,470	130
Travel	6,000	1,516	4,484
Communication Equipment	1,000		1,000
Law Enforcement Equipment	2,490	390	2,100
Motor Vehicle	61,010	61,007	3
Office Equipment	500	160	340
Office of County Coroner:			
Salaries-			
County Coroner	12,089	12,086	3
Deputy Coroner	4,747	4,744	3
Ambulance	2,810	2,761	49
Autopsies and Attendant Service	9,460	9,457	3
Computer Software Development	265	261	4
Office Supplies	1,174	1,100	74
Bonds - Fidelity and Surety	240	240	
Memberships	100		100
Registrations, Conferences, and Training	450	335	115
Renewals and Repairs	785	785	
Telephone	1,200	1,113	87
New Office Equipment	1,334	1,334	
Fiscal Court:			
Magistrates Salaries	60,036	60,032	4
Fiscal Court Clerk Salary	17,531	17,520	11

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Fiscal Court: (Continued)			
Expense Allowance	\$ 16,800	\$ 16,800	\$
Contracted Maintenance and Repairs	100	53	47
Office Supplies	1,385	1,080	305
Bonds - Fidelity and Surety	200	102	98
Memberships	2,450	2,447	3
Renewals and Repairs	400	201	199
Telephone	700	560	140
Travel	500		500
Office Equipment	1,400	1,361	39
Office of Property Valuation Administrator:			
Statutory Contribution	52,992	52,992	
Office of Board of Assessment Appeals:			
Per Diem	1,000	500	500
Travel	100	9	91
Office of County Treasurer:			
County Treasurer Salary	24,965	24,962	3
Computer Software Maintenance	4,400	625	3,775
Contracted Maintenance and Repairs	110	106	4
Office Materials and Supplies	2,990	1,996	994
Bonds	3,000	990	2,010
Memberships	50	25	25
Registrations, Conferences, and Training	2,300	660	1,640
Renewals and Repairs	900	504	396
Telephone	1,550	1,401	149
Travel	645	23	622
Office Equipment	1,600	1,558	42
Addressing Agent:			
Addressing Agent Salary	17,706	17,565	141
Office Supplies	350	138	212
Operating Fuel	250	155	95
Telephone	500	447	53

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Addressing Agent: (Continued)			
Travel	\$ 1,970	\$ 1,848	\$ 122
New Vehicle	14,550	12,889	1,661
Office Equipment	5,780	3,809	1,971
County Law Library:			
Law Librarian Salary	600	600	
Elections:			
Per Diem-			
Election Commissioners	16,000	14,041	1,959
Election Officers	5,200	2,760	2,440
Election Tabulators	520		520
Advertising	8,000	665	7,335
Contract with Private Agencies	8,000	7,868	132
Maintenance and Repair - Voting Machin	500		500
Rental - Polling Places	1,550	1,400	150
Rentals	200	110	90
Office Supplies	500	151	349
Postal Charges	200	64	136
Printing	19,000	978	18,022
Registrations, Conferences, and Training	500		500
Utilities	200	64	136
Voting Machines	54,800	53,945	855
Economic Development:			
Contribution	40,500	40,500	
Courthouse:			
Salaries-			
Maintenance Supervisor	21,500	21,349	151
Part-Time Janitor	6,032	5,408	624
Contracted Building Maintenance	4,942	735	4,207
Contracted Maintenance and Repair - Equipment	6,000	5,159	841

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Courthouse: (Continued)			
Pest Control	\$ 400	\$ 195	\$ 205
Courthouse Maintenance Supplies	11,900	930	10,970
Custodial Supplies	6,800	4,829	1,971
Fertilizer, Lime, Chemicals and Seed	1,400	1,312	88
Renewals and Repairs	225,144	11,732	213,412
Telephone	100	38	62
Travel	300	290	10
Water and Sewer	3,000	1,321	1,679
Electricity	28,500	26,732	1,768
Natural Gas	4,500	3,473	1,027
Communication Equipment	100	55	45
Furniture and Fixtures	300		300
Maintenance Equipment	2,500	60	2,440
Annex Building:			
Utilities	1,000	165	835
<u>Protection to Persons and Property</u>			
Building Code Enforcement:			
Salaries	6,350	5,840	510
Inspection Fees	1,050		1,050
Office Supplies	150	137	13
Registrations, Conferences, and Training	1,000	999	1
Telephone	600	331	269
Travel	600	262	338
County Fire Department:			
Fire Hydrant Maintenance	7,800	6,838	962
Special Projects	73,750	73,750	
Grants	15,000		15,000
Fire Hydrants	50,000	1,300	48,700

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> (Continued)			
Disaster and Emergency Services:			
Salaries-			
Director	\$ 4,992	\$ 4,992	\$
Other Salaries	1,560	1,560	
Office Supplies	440	273	167
Renewals and Repairs	1,410	1,057	353
Telephone	1,300	1,079	221
Other Equipment	1,200		1,200
Ambulance Service:			
Contribution	170,240	150,843	19,397
Emergency Dispatch Service:			
Mapping	17,400	17,400	
Reimbursement	207,150	207,103	47
Office of Public Defender:			
Mandated Program Support	4,250	4,250	
<u>General Health and Sanitation</u>			
Pest Eradication Program:			
Supplies and Materials	500	350	150
Dog Control:			
Salaries -			
Dog Warden	1,792	1,792	
Animal Control Officer	22,800	16,511	6,289
Contracts with Government Agencies	14,900	14,878	22
Vehicle Lease Payments	3,700	3,671	29
Medical Services	171	171	
Animal Food and Supplies	829	126	703
Petroleum Products	1,500		1,500
Insurance - Vehicle	400		400
Registrations, Conferences, and Training	700	673	27
Renewals and Repairs	500	127	373

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Health and Sanitation</u> (Continued)			
Sanitary Landfill: Contribution	\$ 5,000	\$ 1,486	\$ 3,514
Health Department: Contribution	227,296	227,296	
Soil Conservation Service: Contribution	24,673	24,673	
<u>Social Services</u>			
Service to Indigents: Community Relief Contribution	18,000	18,000	
Senior Citizens Program: Senior Citizen Contribution	600		600
Barren River Area Development District Aging Council Contribution	2,000	2,000	
Public Advocate Program: Legal Fees	2,000	500	1,500
Psychiatric Evaluations	800	386	414
Public Defender Contribution	17,950	17,950	
Services to Indigent Children: Barren County Family YMCA- Contribution	5,000	5,000	
Other Social Service Programs: Adult Education Testing	1,200	1,200	
Victim Advocate: Victim Advocate Salary	19,469	18,836	633
Victim's Assistance Matching Share	8,000	3,472	4,528

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Recreation and Culture</u>			
Cooperative Extension Service:			
Cooperative Extension Service- Contribution	\$ 71,500	\$ 71,500	\$
Tourist and Convention:			
Membership	200	200	
Barren County Agricultural and Multicultural Fine Arts Center	5,000	5,000	
Celebrations, Festivals, and Cultural Programs:			
Bicentennial Celebration	10,000	4,027	5,973
Other Cultural Programs:			
Glasgow-Barren County Chamber of Commerce Membership	2,000	2,000	
<u>Capital Projects</u>			
Buildings:			
Courthouse and Annex Renovation	2,095,500	529,290	1,566,210
<u>Administration</u>			
General Government:			
Advertising	10,000	7,540	2,460
Auditing Services	12,000	4,520	7,480
Interlocal Agreement	5,000	5,000	
Legal Services	5,000		5,000
Jury Meals	500	63	437
Signs	1,700	1,700	
Barren River Area Development District - Contribution	7,875	7,875	
Bank Charges	700	660	40
Insurance -			
Building and Contents	2,912	2,791	121
Professional Liability	8,000	7,918	82
Vehicles and Equipment	3,400	2,929	471
Liability	27,438	27,437	1

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Administration (Continued)</u>			
General Government: (Continued)			
Postal Charges	\$ 25,000	\$ 22,829	\$ 2,171
Refunds	540		540
Austin Boat Ramp Utilities	200	165	35
Transfers of Appropriations to Other Funds:			
Transfers to Other Funds	1,210		1,210
Fringe Benefits:			
County Contributions-			
Social Security	57,000	54,951	2,049
Medicare	13,200	12,851	349
Retirement	100,500	99,173	1,327
Health Insurance	84,200	73,942	10,258
Worker's Compensation	16,645	16,645	
Unemployment Insurance	1,930		1,930
Other Benefits	56,800	56,140	660
Total Operating Budget	\$ 5,364,835	\$ 3,267,781	\$ 2,097,054
Other Financing Uses:			
Transfers to Joint City-County Planning and Zoning Commission	1,939	1,939	
Total General Fund	\$ 5,366,774	\$ 3,269,720	\$ 2,097,054

ROAD AND BRIDGE FUND

Roads

Office of Road Supervisor/Engineer:

Salaries:

Road Supervisor Salary	\$ 31,200	\$ 27,857	\$ 3,343
Operations Manager	14,640	12,978	1,662
Secretary	19,030	18,963	67
Computer Software Development	80		80
Custodial Supplies	800	348	452
Office Supplies	2,400	1,210	1,190

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u>			
<u>(Continued)</u>			
<u>Roads (Continued)</u>			
Office of Road Supervisor/Engineer: (Continued)			
Other Supplies	\$ 500	\$	\$ 500
Telephone	1,200	1,046	154
Utilities	3,000	2,199	801
New Office Equipment	1,800	924	876
Road Maintenance:			
Salaries-			
Road Labor	333,220	307,783	25,437
Mechanic	22,700	21,904	796
Contracted Construction:			
Highways	540,460	431,163	109,297
Bridges	112,500	112,486	14
Contracts with Government Agency	6,520	6,510	10
Contracts with Private Agencies	164,650	144,362	20,288
Engineering Services	17,600	17,550	50
Rentals	7,920	7,913	7
Asphalt	696,311	581,054	115,257
Building Maintenance Supplies	1,000	597	403
Concrete	9,210	9,159	51
Crushed Stone and Gravel	68,000	62,402	5,598
Fertilizers, Lime, Chemicals, and Seed	4,000	3,848	152
Garage Supplies	19,390	19,381	9
Motor Vehicle Parts	7,160	6,358	802
Road Materials - General	6,425	6,420	5
Petroleum Products	47,960	44,701	3,259
Pipe	29,510	29,505	5
Signs	8,500	7,661	839
Salt	1,600		1,600
Tools	710	704	6
Tires and Tubes	19,500	19,370	130
Renewals and Repairs	85,240	84,143	1,097
Travel	500	495	5
Miscellaneous	100	92	8

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Roads (Continued)</u>			
Road Maintenance: (Continued)			
Communications and Recording	\$ 3,280	\$ 667	\$ 2,613
Equipment			
Highway Equipment	41,550	41,513	37
Maintenance Equipment	3,410	3,374	36
Building and Construction	5,890	5,889	1
<u>Administration</u>			
General Services:			
Testing and Evaluations	1,000	980	20
Medical Services	390	384	6
Insurance:			
Building	500	143	357
Liability	1,400	807	593
Vehicles and Equipment	7,710	6,753	957
Licenses	500	110	390
Registrations, Conferences, and Training	300	280	20
Fringe Benefits:			
County Contributions-			
Retirement	33,000	31,956	1,044
Social Security	23,600	22,541	1,059
Medicare	5,400	5,272	128
Health Insurance	46,000	40,021	5,979
Worker's Compensation	12,500	12,294	206
Other Benefits	20,000	18,908	1,092
Distributions to Other Governmental Agencies:			
Forestry Protection	1,500	1,408	92
Total Road and Bridge Fund	<u>\$ 2,493,266</u>	<u>\$ 2,184,386</u>	<u>\$ 308,880</u>

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u>			
<u>Protection to Persons and Property</u>			
Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 48,149	\$ 48,149	\$
Jail Personnel	291,700	289,601	2,099
Building Repair	6,000	4,850	1,150
Equipment Repair	10,000	9,544	456
Radio Repair	500	200	300
Vehicle Maintenance	500	226	274
Medical Services	27,420	27,419	1
Operations-			
Pest Control	100	100	
Building Maintenance Supplies	1,300	1,287	13
Custodial Supplies	5,775	5,771	4
Food Preparation and Serving Supplies	7,425	7,423	2
Food	101,968	101,923	45
Jail Linens	1,700	1,654	46
Office Supplies	4,710	4,709	1
Prisoner Hygiene	2,500	2,478	22
Petroleum Products	1,020	1,015	5
Prisoner Clothing	1,000	431	569
Staff Uniforms	6,000	4,252	1,748
Routine Medical	6,909	1,840	5,069
Telephone	4,900	4,750	150
Utilities	51,000	50,064	936
Equipment-			
Food Service	1,700	1,629	71
Law Enforcement	3,115	3,111	4
New Office	650	644	6
Contracts with Other Counties - Juvenile	105,550	105,506	44
Medical Services	4,000	3,949	51
<u>Capital Projects</u>			
Jail Building and Renovations	798,100	798,050	50
Interest on Reimbursement Note	23,341	23,341	

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Administration</u>			
General Services:			
Legal Fees	\$ 300	\$	\$ 300
Insurance:			
Building and Contents	1,355	1,351	4
Premium on Bonds	51	51	
Professional Liability	7,925	7,918	7
Vehicles and Equipment	845	802	43
Other Liability	400	300	100
Association Dues	850	850	
Registrations, Conferences, and Training	2,825	2,819	6
Fringe Benefits:			
County Contributions-			
Retirement	29,600	29,524	76
Social Security	20,000	19,789	211
Medicare	5,050	4,628	422
Health Insurance	46,060	37,081	8,979
Worker's Compensation	8,740	8,739	1
Unemployment Insurance	250		250
Other Benefits	22,040	15,231	6,809
Total Jail Fund	<u>\$ 1,663,323</u>	<u>\$ 1,632,999</u>	<u>\$ 30,324</u>
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
Crushed Stone and Gravel	<u>\$ 43,917</u>	<u>\$ 42,620</u>	<u>\$ 1,297</u>
<u>1994 TAX ESCROW FUND</u>			
Office of Sheriff:			
1994 Unclaimed Taxes	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 100</u>

BARREN COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>1996 TAX ESCROW FUND</u>			
Office of Sheriff:			
1996 Unclaimed Taxes	\$ 607	\$ 0	\$ 607
Total Operating Budget - All Funds	\$ 9,566,048	\$ 7,127,786	\$ 2,438,262
Other Financing Uses:			
Transfers to Joint City-County Planning and Zoning Commission	1,939	1,939	
TOTAL BUDGET - ALL FUNDS	<u>\$ 9,567,987</u>	<u>\$ 7,129,725</u>	<u>\$ 2,438,262</u>

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SCHEDULE OF OTHER EXPENDITURES

BARREN COUNTY
SCHEDULE OF OTHER EXPENDITURES

Fiscal Year Ended June 30, 1998

<u>Expenditures</u>		<u>Joint City - County Planning and Zoning Commission Fund</u>
Personnel Per Diem:		
Commission Members	\$ 10,365	
Recording Secretary	2,100	
Treasurer	1,080	
City Inspector	<u>660</u>	\$ 14,205
Professional Services:		
County Plat Recorder	\$ 15,960	
Attorney Fees	1,000	
Comprehensive Plan Consultants	<u>17,200</u>	34,160
Liability Insurance		2,030
Subdivision Regulation Books		306
Miscellaneous		<u>392</u>
Total		<u><u>\$ 51,093</u></u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr. Auditor of Public Accounts

Honorable David A. Dickerson, County Judge/Executive
Members of the Barren County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Barren County, Kentucky, as of and for the year ended June 30, 1998, and have issued our report thereon dated March 24, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Barren County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Barren County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable David A. Dickerson, County Judge/Executive
Members of the Barren County Fiscal Court
Report On Compliance And On Internal Control Over Financial Reporting Based On
An Audit Of Financial Statements Performed In Accordance With Government
Auditing Standards
(Continued)

This report is intended for the information of management. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
March 24, 1999

CERTIFICATION OF COMPLIANCE –
LOCAL GOVERNMENT ECONOMIC DEVELOPMENT PROGRAM

BARREN COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1998

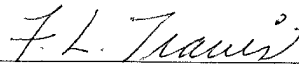
CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC DEVELOPMENT PROGRAM

BARREN COUNTY FISCAL COURT

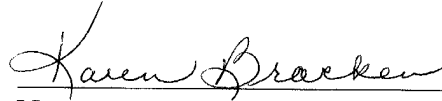
Fiscal Year Ended June 30, 1998

The Barren County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Fund was expended for the purpose intended, as dictated by the applicable Kentucky Revised Statutes.



Name

Judge Executive



Name

County Treasurer

AUDIT OF AMBULANCE SERVICE CORPORATION, INC.

Appendix B

**AUDIT OF THE
BARREN – METCALFE EMERGENCY
COMMUNICATIONS CENTER, INC.**

